

No. 14,831

IN THE

# United States Court of Appeals

FOR THE NINTH CIRCUIT

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UNITED STATES OF AMERICA,

*Appellant,*

*vs.*

TWENTIETH CENTURY-FOX FILM CORPORATION, a Corporation,

*Appellee.*

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On Appeal From the Judgment of the United States District Court for the Southern District of California.

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## BRIEF FOR THE APPELLANT.

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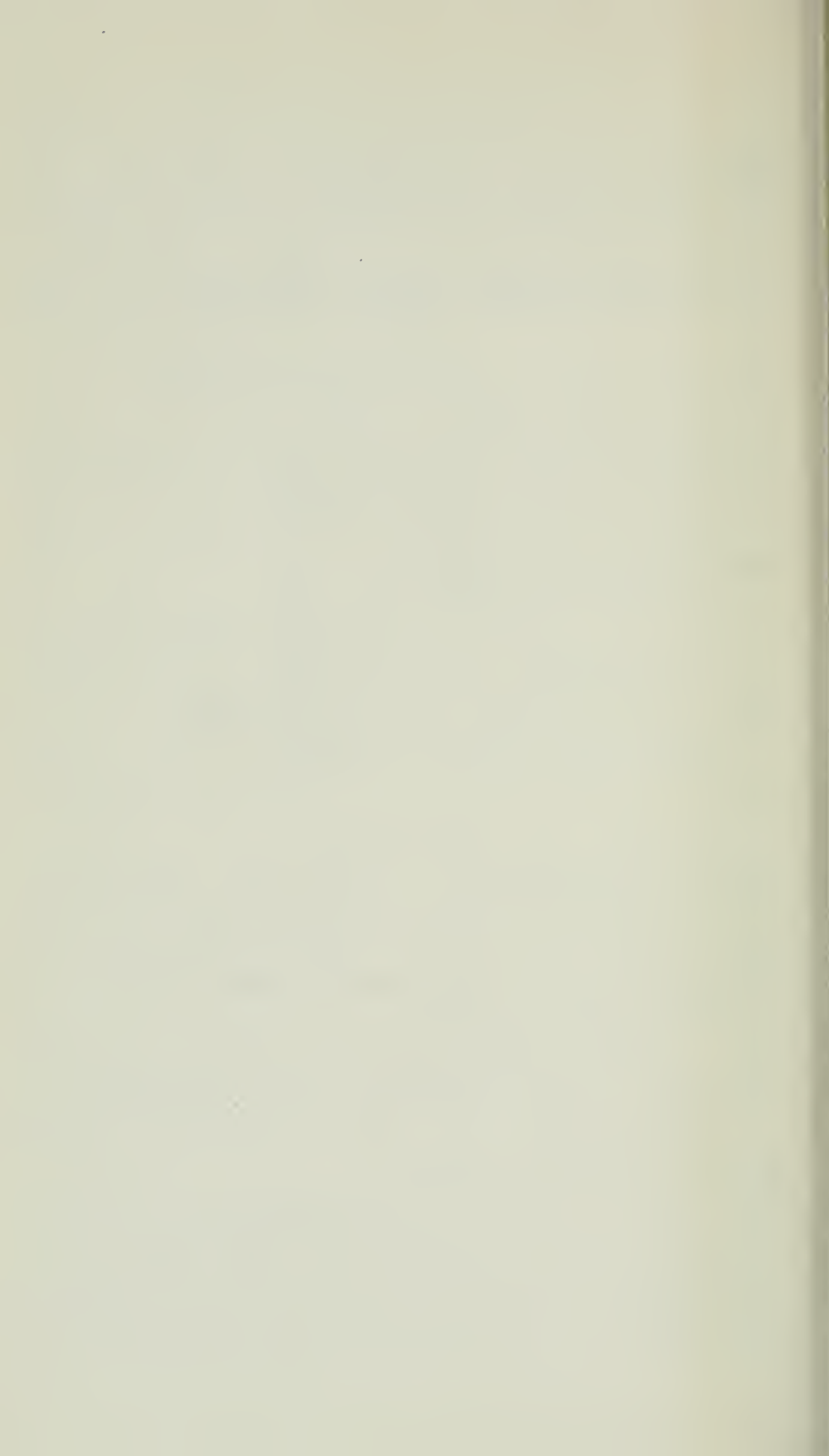
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## BRIEF FOR THE APPELLANT.

---

### Opinion Below.

The District Court's findings of fact and conclusions of law [R. 15-23] are not officially reported.

### Jurisdiction.

This appeal involves federal transportation taxes. The taxes in dispute, in the amount of \$817.55, were paid on November 30, 1950. Claim for refund was filed on March 19, 1951, and was rejected on July 31, 1951. [R. 18.] Within the time provided in Section 3772 of the Internal Revenue Code of 1939 and on June 13, 1952, the taxpayer brought an action in the District Court for

recovery of the taxes paid. [R. 3-6.] Jurisdiction was conferred on the District Court by 28 U. S. C., Section 1346. The judgment was entered on April 1, 1955. [R. 24-25.] Within sixty days and on April 22, 1955, a notice of appeal was filed. [R. 26-27.] Jurisdiction is conferred on this Court by 28 U. S. C., Section 1291.

### Question Presented.

Where airplanes with pilots were furnished to carry taxpayer's employees from Burbank or places where they were located to other points to enable them to take motion pictures from the air or to select suitable locations for the production of motion pictures and return, whether such flights involve the transportation of persons within the meaning of Section 3469(a) of the Internal Revenue Code of 1939.

### Statutes and Regulations Involved.

The pertinent statutory provisions, as well as provisions of the applicable Treasury Regulations 42, are set forth in Appendix A, *infra*.

### Statement.

The relevant facts, as stipulated by the parties [R. 8-15], and as found by the District Court [R. 15-22], may be summarized as follows:

During the period October 1, 1946, to August 1, 1949, taxpayer employed Paul Mantz Air Services, hereinafter referred to as "Mantz," to furnish airplanes with pilots to enable taxpayer's employees to photograph from the air various scenes in the production of motion pictures and to enable them to discover or examine from the air locations on the ground suitable for the production of

motion pictures. When an airplane was used to photograph scenes from the air, the only person or persons in the airplane in addition to the pilot were taxpayer's cameramen engaged in such photography. When an airplane was used to discover or examine locations, the only persons in the airplane in addition to the pilot were taxpayer's employees who were directly concerned with the suitability of locations for the production of a particular motion picture, such as the producer, director, assistant director, production manager, art director and cameraman. [R. 16-17.]

The charges, as to which the transportation taxes in dispute were paid, involved flights by airplanes under the following circumstances:

(a) Taxpayer engaged Mantz in connection with a sequence in the motion picture entitled "Sand", relating to a search by air for a valuable horse following his escape from a railroad car after a train wreck. Mantz furnished a model L-1-E airplane and pilot. The pilot flew alone in the airplane from Burbank, California, to Durango, Colorado, the scene of the motion picture company on location. At Durango taxpayer's cameraman entered the airplane and thereafter he took pictures from the air of the surrounding ground terrain and also of the horse. The cameraman left the plane at Durango and the pilot returned alone in the airplane to Burbank. [R. 18-19.]

The flight by the pilot alone in the airplane from Burbank to Durango and return to Burbank took approximately 16 hours. The flying time consumed by the cameraman in aerial photography was approximately 7 hours and 35 minutes. Mantz charged the taxpayer \$1,325 for this flight. The charge was on an hourly basis with-

out regard to whether any of taxpayer's employees were aboard the airplane. [R. 19.]

(b) In connection with taxpayer's production of the motion picture, "Chicken Every Sunday", Mantz furnished taxpayer the same model L-1-E airplane and a pilot to carry taxpayer's cameraman to enable him to photograph from the air pictures of airplanes on the ground. The pilot flew alone from Burbank to Carson City, Nevada, where the cameraman entered the airplane. The pilot returned alone in the airplane to Burbank. [R. 19-20.]

The total flying time was 10 hours and 35 minutes. Approximately 9 hours of the total elapsed time was consumed going to and returning from Carson City. Mantz charged taxpayer \$750 for this flight. The charge was on an hourly basis without regard to whether any of taxpayer's employees were aboard the airplane. [R. 20.]

(c) In connection with taxpayer's production of the motion picture, "Twelve o'Clock High", Mantz furnished taxpayer a model B-25 airplane and pilot to carry taxpayer's cameraman to enable him to photograph from the air pictures of other airplanes in flight. Mantz charged taxpayer \$3,100 for this flight. The charge was on an hourly basis without regard to whether any of taxpayer's employees were aboard the airplane. [R. 20.]

(d) In connection with taxpayer's production of the motion picture, "Willie Comes Marching Home", taxpayer desired to photograph a scene wherein an airplane would fly in one end of an airplane hangar, through the hangar, and out the other end. In order to find a hangar suitable for such purposes, Mantz furnished taxpayer a BT-13 airplane and pilot to carry taxpayer's cameraman. The

pilot and the cameraman examined from the air hangars at three different airfields and made practice approaches at one hangar to be sure there were no obstacles at either end of the hangar to such a flight. [R. 20-21.]

Mantz charged taxpayer \$103.75 for this flight. This charge was based upon a total of 415 miles flown and at the rate of 25 cents per mile without regard to whether any of taxpayer's employees were aboard the airplane. [R. 21.]

(e) In connection with taxpayer's production of the motion picture, "Yellow Skies", Mantz furnished taxpayer with a Cessna aircraft and pilot to carry taxpayer's employees to enable them to examine from the air possible ground locations suitable for photographing the production of this picture. Taxpayer's employees aboard the airplane for this purpose were the picture's producer, director, art director and cameraman, all of whose duties were directly related to the discovery and examination of locations as a possible site in the production of this motion picture. [R. 21.]

Mantz charged taxpayer \$75 for this flight. This charge was based upon an hourly rate and was without regard to whether any of taxpayer's employees were aboard the airplane. [R. 21.]

(f) In connection with taxpayer's production of the motion picture, "Captain From Castile", Mantz furnished taxpayer with a DC-3 aircraft and pilot to carry taxpayer's employees to enable them to examine from the air possible ground locations in Mexico suitable for photographing various scenes in the production of this picture. Taxpayer's employees aboard the plane were the producer, director, assistant director, production manager, art di-

rector and cameraman, all of whose duties were directly related to the discovery and examination of locations as possible sites in the picture's production. [R. 21-22.]

Mantz charged taxpayer \$96 for this flight, which payment was without regard to whether any of taxpayer's employees were aboard the airplane. [R. 22.]

Mantz collected from taxpayer \$817.55 in transportation taxes, as provided by Section 3469(a), for the above flights and paid this amount to the Collector of Internal Revenue for the Sixth California District. [R. 17-18.] Taxpayer subsequently filed with the Collector a claim for refund of the taxes paid by it to Mantz. [R. 18.] Following the Commissioner's rejection of its claim, taxpayer brought this action in the District Court below. [R. 3-6, 7-8, 18.]

The District Court concluded that none of the airplane flights described above involved the "transportation of persons" as that term is "generally understood in accordance with its ordinary meaning and common usage", and as that term is "used in Section 3469(a) of the Internal Revenue Code of 1939". [R. 22-23.] The Government has appealed to this Court from the judgment of the District Court below. [R. 24-27.]

### Statement of Points to Be Urged.

On this appeal the Government urges and relies upon all of the points originally stated and set out by it [R. 30-31] as the points upon which it intends to rely. For present purposes, they may be briefly stated as follows: (1) The District Court erred in holding that the flights made herein did not involve the transportation of persons, as that term is generally understood in accordance with its ordinary meaning and usage; (2) the District

Court erred in holding that the flights made herein did not involve the transportation of persons as that term is used in Section 3469(a) of the Internal Revenue Code of 1939; (3) the District Court erred, in that the taxpayer herein did not sustain its burden of proof in the District Court; and (4) the District Court's findings of fact are not supported by the evidence, and the court's conclusion of law and judgment are not supported by the evidence and findings of fact.

### Summary of Argument.

Taxpayer chartered airplanes from a common carrier, Mantz, in order to have its (taxpayer's) employees flown nonstop from Burbank, California, or other points, to places selected by taxpayer, and after taxpayer's employees had concluded their work in these areas, Mantz returned them to the same point from whence they were originally picked up.

The term "transportation" had already acquired a well developed meaning prior to the time Congress enacted in 1941 Section 3469 of the 1939 Code, and had been held by the Interstate Commerce Commission, the Civil Aeronautics Board and the courts to include circular non-stop trips similar to those made by Mantz in this case. It was held in those cases that, if the purpose of the trip was to see or reach a place, the carriage to such place constitutes transportation even though the passengers are not discharged at this point but are carried in a continuous journey back to their point of origin.

Therefore it would appear that, by employing in the Internal Revenue Code terminology similar to that previously employed in statutes governing transportation by motor vehicles and airplanes, Congress intended to subject

to the transportation tax the same movements which previously had been held to constitute transportation. This conclusion is supported by language included in the report of the Senate Committee on Finance where, in amending Section 3469 in 1951 to exempt from the transportation tax only amounts paid for fishing from boats, the committee pointed out that prior to the amendment such payments were taxable.

Furthermore it is clear that taxpayer's airplanes were chartered for transportation purposes, the payments were made solely for transportation services, and Mantz retained control over his airplanes and pilots so that the payments were not made for rental services.

Although Section 3469 does not require that the carrier be regularly engaged in the business of transporting persons for hire in order to have the carriage constitute transportation, nevertheless it is clear that Mantz is a common carrier regularly engaged in the business of transporting persons for hire, including persons from major motion picture studios in California is subject to the jurisdiction of the Civil Aeronautics Board, has filed and published tariffs listing his rates for transporting persons from Burbank, and the flights made in this case were made by him as part of his business of transporting persons by air. The fact that Mantz provided irregular and charter service would not affect his status as a common carrier.

Thus it is clear that the flights made in this case constitute transportation of persons in accordance with its long standing meaning and common usage, and as Congress employed that term in Section 3469 of the 1939 Code, and the District Court erred in holding otherwise.



## ARGUMENT.

The District Court Erred in Failing to Hold That the Flights Made in This Case Constituted Transportation of Persons and That the Charges Made Therefor Are Taxable Under Section 3469(a) of the Internal Revenue Code of 1939.

The question presented on this appeal is whether the flights which took place herein involve the transportation of persons in accordance with Section 3469(a) of the Internal Revenue Code of 1939. (Appendix A, *infra*.) Taxpayer chartered airplanes from a common carrier in order to have its (taxpayer's) employees flown from Burbank, California, or from other points, to places selected by taxpayer and then returned to the points from whence they originally were picked up. The carrier, Mantz, was authorized by the Civil Aeronautics Board to provide irregular air transportation of the kind made herein; it held itself out to carry any person, including any photographer or other person from any studio in California, to various places in the United States; and it filed tariffs with the Civil Aeronautics Board setting forth rates for irregular air transportation. (See Appendix B, *infra*.<sup>1</sup>) Mantz' airplanes were chartered by taxpayer to carry its (taxpayer's) employees either from Burbank or other points to locations where taxpayer's motion pictures were being made to enable these employees to photograph or to observe from the air scenes of motion pictures, or to survey areas to select locations suitable for the production of motion pictures. After taxpayer's employees had con-

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<sup>1</sup>Appendix B, *infra*, is a certification by the Civil Aeronautics Board of Tariffs filed by Mantz with the Tariff Section, Bureau of Air Operations of that Board, and is an official and public document.

cluded their work in these areas Mantz carried them back to the same point from whence they originally were picked up.

The Government contends that these flights constitute “the transportation \* \* \* of persons by \* \* \* air, within or without the United States”, as this term is “generally understood in accordance with its ordinary meaning and common usage” and as “used in Section 3469(a)” of the Internal Revenue Code of 1939, *infra*, and that the District Court erred in holding otherwise. [R. 22.]

Although neither the 1939 Code nor Treasury Regulations 42 define the term “transportation”, nevertheless this term had already acquired a well developed meaning by the time Congress enacted Section 3469 in 1941 (Section 554(b) of the Revenue Act of 1941, c. 412, 55 Stat. 687). Consequently, it would appear that, by using terminology in the Internal Revenue Code similar to that previously employed in the statutes governing transportation by motor vehicles and airplanes, Congress intended to subject to the transportation tax the same movements which previously had been held to constitute transportation.

One of the contentions made to the District Court was that the movements in this case did not constitute transportation because taxpayer’s employees were picked up and discharged at the same point. That this contention clearly lacks merit is readily apparent from comparing the movements which uniformly have been held for many years to constitute transportation under Part II of the Interstate Commerce Act (Motor Carrier Act, 1935, c. 498, 49 Stat. 543), and the Civil Aeronautics Act of 1938, c. 601, 52 Stat. 973, with the movements in this case.

For example, the jurisdiction of the Interstate Commerce Commission, under Sections 202(a) and 203(a) of the Motor Carrier Act (49 U. S. C., 1952 ed., Secs. 302-303) applies to the transportation of passengers or property by motor carriers engaged in interstate or foreign commerce. The Commission has uniformly ruled, and the courts have upheld the Commission, that sightseeing trips, which are similar to the trips made in this case, constitute transportation of passengers, although the trips commenced and ended at the same place with no pickup or discharge of passengers at any other point. See, *Fordham Bus Corp. v. United States*, 41 F. Supp. 712 (S. D. N. Y.). Cf., *Red Star Sightseeing Line, Inc., Com. Car. Application*, 1 M. C. C. 521; *Blue & Grey Sight Seeing Tours, Inc., Com. Car. Application*, 8 M. C. C. 124; *Inglis Common Carrier Application*, 31 M. C. C. 209, reversing 20 M. C. C. 42; *Cripps Common Carrier Application*, 24 M. C. C. 19; *Danforth Bus Lines Common Carrier Application*, 29 M. C. C. 423.

In concluding that transportation between places occurred when passengers were discharged at the same point where they were picked up, the Commission has repeatedly ruled that if the purpose of the trip is to see or to reach a place, the carriage to such place constitutes point to point transportation despite the fact that the passenger is engaged in a continuous journey to his point of origin.

The Civil Aeronautics Board has similarly ruled that circular flights, which originate and terminate at the same point in a state, nevertheless constitute interstate air transportation within the meaning of Section 1(10) and (21) of the Civil Aeronautics Act of 1938 (49 U. S. C., 1952 ed., Sec. 401) if the flight passes over another

state, although the flight need not land, discharge or pickup any passengers except at the point of origin of the flight. See, *Western A. E. Grandfather Certificates*, 1 C. A. A. 39, 42, where the Board ruled that 30-minute scenic flights which originated and terminated at West Yellowstone constituted air transportation, although of a type of "special service" referred to in Section 401(f) of the Act (49 U. S. C., 1952, ed., Sec. 481) for which no authorization was necessary.

In rejecting the contentions raised by carriers seeking to remain free from Board jurisdiction, whose contentions are similar to those raised by taxpayer in this case, the Board has pointed out that such contentions would enable a person to travel, in fact, over the entire United States, but, as a matter of law, be deemed not to have been transported from his point of origin to any other point, inasmuch as no break occurred in his journey and his ultimate destination was his point of origin. Such a contention, the Board has ruled, is contrary to the clear language of the statute, as well as to the intention of Congress in deciding which air movements should be subject to regulation as air transportation. See, *Canadian Colonial Airways, Montreal-Nassau Service*, 2 C. A. B. 752.

Thus it would appear that if a person goes aloft merely to experience the sensation of flight, this would not be transportation. But if the flight is undertaken to view a particular object or locality, or to direct from the air persons on the ground at that locality, then it would appear that such flights are undertaken primarily to reach that locality. Where a person accomplishes this purpose by means of a nonstop circular aerial flight, he has been transported between places to the same extent as if he had left the airplane for a time at the locality visited and

subsequently re-entered the airplane for the return trip. Since neither the Interstate Commerce Commission nor the Civil Aeronautics Board have considered that a stop-over is necessary to have a trip considered as transportation, particularly where the purpose of the trip can be effected without such a stopover, it is reasonable to assume that Congress, in employing terminology in the 1939 Code similar to that which had already acquired a well defined meaning, intended the same types of movement to be taxable which previously had been held to constitute transportation of passengers or air transportation.

This conclusion is supported by language in the report of the Senate Committee on Finance (S. Rep. No. 781, 82d Cong., 1st Sess., p. 108 (1951-2 Cum. Bull. 458, 535)), wherein commenting on the amendment of Section 3469(a) by Section 493(a) of the Revenue Act of 1951, c. 521, 65 Stat. 452, to exempt from the transportation tax "amounts paid for transportation by boat for the purpose of fishing from such boat" the Committee made the following statement:

Your committee's bill makes two changes in the 15-percent tax on amounts paid for the transportation of persons provided by sections 1650 and 3469 of the code. One of these exempts certain fishing trips from the tax on the transportation of persons. This provision is the same as that contained in the House bill. Under present law amounts paid for transportation in boats where the transportation takes place for the sole purpose of fishing from the boat have been held to be taxable under these sections.

\* \* \*

Consequently it is clear that Congress considered that Section 3469, as originally enacted, covered these nonstop

circular trips, and in limiting the exemption only to the charter of fishing boats, it is also clear that Congress did not intend to broaden the exemption by implication to include other transportation not specifically enumerated. *U. S. Trust Co. v. Helvering*, 307 U. S. 57, 60. The Treasury Regulations 42 (1942 ed.), Sec. 130.51 (Appendix A, *infra*), conforms to this intent of Congress when it states that continuous transportation beginning and ending at the same point is subject to the tax.

The decision of *Smith v. United States*, 110 F. Supp. 892 (N. D. Fla.), is not controlling in this case. In the first place the facts of the *Smith* case differ from those of the present case. In that case the persons boarding a fishing vessel were not concerned with being carried to a particular locality, in contrast to the situation in the present case. But, in any event, it is submitted that the *Smith* decision was erroneously decided, in that the court there relied solely upon cases involving Section 3475(a) of the 1939 Code (as added by Section 620(a), Revenue Act of 1942, c. 619, 56 Stat. 798), which imposes a tax upon the transportation of property "from one point in the United States to another", in contrast to Section 3469 which does not impose a point to point requirement for the transportation of persons, but applies the tax to all transportation. This difference between the two sections is significant, since there is no reason to transport property except to have it arrive at a designated point, whereas, as we have discussed above, a person may be transported even though he returns to his point of origin. In imposing a tax solely upon point to point transportation for property, as contrasted with taxing all transportation of persons, it appears clear that Congress recognized this

distinction.<sup>2</sup> Furthermore, although the *Smith* case involved taxable years prior to 1951, and the amendment contained in the Revenue Act of 1951 exempting fishing trips had already become effective prior to the time the court issued its decision, nevertheless that court failed to give any effect to the obvious intent of congress, as expressed by the Senate Committee on Finance, that such fishing trips were taxable prior to the amendment.<sup>3</sup>

There is not any merit to the contention, made below, that these amounts were not paid for transportation, but were paid for a special use of the airplane. Although, in some instances, an airplane could be chartered for uses other than transportation, as where a pilot was alone in an airplane and performed services other than transportation, such a situation did not occur in the present case where taxpayer's employees were present in the plane and photographed or observed scenes, and the pilot merely flew the airplane to localities selected by taxpayer. Furthermore, it is clear, in the present case, that Mantz retained sufficient control over his pilots and airplanes on these flights, to constitute them transportation services rather than airplane and pilot rental services. See, *United States v. La Tuff Transfer Service*, 95 F. Supp. 375 (Minn.); *Interstate Commerce Commission v. Werner*, 106 F. Supp. 497 (E. D. Ill.).

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<sup>2</sup>Consequently such opinions as *Getchell Mine v. United States*, 181 F. 2d 987, 990-991 (C. A. 9th); *Edward H. Ellis & Sons v. United States*, 187 F. 2d 698 (C. A. 3d); *Kearns v. United States*, 204 F. 2d 813 (C. A. 4th); are not relevant since these cases involve the transportation of property and not of persons.

<sup>3</sup>Since the 1951 amendment had become effective prior to the *Smith* decision, the question became moot and no appeal was warranted.

Moreover, taxpayer's contention before the District Court, that the legislative history of the enactment of Section 3469(a) shows that one of the main purposes in enacting a transportation tax was to discourage wartime travel, to make these facilities available for defense purposes, and to conserve the nation's stock of gasoline,<sup>4</sup> would apply with equal effect to flights made by an irregular carrier, since the tax would equally free space on planes of irregular carriers for Government shipments, would make these planes available for lease to the Government or would restrict their use to essential needs.

It was also contended before the District Court that Section 3469(a) requires a person to be carried on a regular passenger conveyance in order to have the carriage constitute transportation. Although Section 3475(a), relating to the transportation of property, applies the tax "only to amounts paid to a person engaged in the business of transporting property for hire", such a limitation has not been included in Section 3469. Furthermore such a contention is meaningless in this case, since Mantz is a common carrier regularly engaged in the business of transporting persons for hire. For example, in accordance with Section 401 of the Civil Aeronautics Act of 1938 (49 U. S. C., 1952 ed., Sec. 481), Mantz was required to apply for and to obtain a certificate from the Board in order to engage in air transportation<sup>5</sup> and, in accordance with Section 403 (49 U. S. C., 1952 ed., Sec. 483) Mantz filed with the Board and published tariffs

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<sup>4</sup>See, 94 Cong. Record, Part 3, pp. 3137-3139; 95 Cong. Record, Part 14, p. A3545, Part 15, p. 4929; 96 Cong. Record, Part 1, pp. 894 and 1378, Part 2, pp. 1533-1534, Part 14, p. A1475.

<sup>5</sup>But see, Section 416 of the Civil Aeronautics Act of 1938 (49 U. S. C. 1952 ed., Sec. 496).



listing his rates from Burbank to other places in the United States served by him. (Appendix B, *infra*.) Furthermore, any doubt that Mantz considered himself to be a common carrier is dispelled from reading his tariffs, wherein he holds himself out to transport the public generally. Thus it is clear that the flights made herein constituted a regular part of Mantz' business as an air carrier. Although Mantz provided only irregular service, and, in some instances, in accordance with paragraph (f) of Section 401, was permitted to make charter trips without regard to the points named in his certificate or at variance with his published tariff rates, as could any scheduled carrier, this would not affect his status as a common air carrier.<sup>6</sup> *Alaska Air Transport v. Alaska Airplane Charter Co.*, 72 F. Supp. 609 (Alaska); *Bowles v. Wieter*, 65 F. Supp. 359 (E. D. Ill.); *General Transp. Co. v. United States*, 65 F. Supp. 981 (Mass.); *Fordham Bus Corp. v. United States*, 41 F. Supp. 712 (S. D. N. Y.); *Flying Tiger Line v. Civil Aeronautics Board*, 204 F. 2d 404 (C. A. D. C.); *Pacific Northern Airlines v. Alaska Airline*, 80 F. Supp. 592 (Alaska); *Smith v. O'Donnell*, 215 Cal. 714, 717-720, 12 P. 2d 933, 934-935.

Nor would the fact that in each instance taxpayer chartered an entire plane prevent Mantz from acting as a common carrier or the amounts from being paid for

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<sup>6</sup>That Mantz clearly held himself out to carry persons from other motion picture studios is shown by the fact that other cases, involving flights similar to those of the present case, are presently pending in the United States District Court for the Southern District of California. See, *Loew's, Inc. v. United States*, Civil No. 14244 PH; *Paramount Pictures Corp. v. United States*, Civil No. 14245 PH; *Samuel Goldwyn Productions, Inc. v. United States*, Civil No. 14246 PH; *Columbia Pictures Corp. v. United States*, Civil No. 14247 PH; *Warner Bros. Pictures, Inc. v. United States*, Civil No. 14248 PH.

transportation. Clearly Congress did not intend to exempt amounts paid to charter a conveyance merely because the payment was not specifically related to the number of persons carried, or because the carrier negotiated the hire of an entire vehicle or airplane for a particular journey rather than seek out individual patrons. See, Section 401(f) of the Civil Aeronautics Act of 1938, *supra*, and 14 Code of Federal Regulations (1952 ed.), c. 1, part 207, Charter Trips and Special Services, which define a charter trip as air transportation, and govern its operations. In carrying on the charter trips involved herein Mantz was subject to these provisions. See also, Treasury Regulation 42 (1942 ed.), Sec. 130.53 (Appendix A, *infra*) which hold that chartered conveyances are subject to the tax; *Fordham Bus Corp. v. United States*, *supra*; M. T. 31, 1948-2 Cum. Bull. 176, and *State ex rel. Anderson v. Witthaus*, 340 Mo. 1004, 102 S. W. 2d 99.

The tax normally is applied only to amounts paid to transport persons. Here the taxpayer has not shown that the charges made by Mantz covered anything other than the transporting of persons, *i.e.*, that they also covered deadheading, or that the rates charged were not based upon the length of time taxpayer's employees were transported. But even if the tax were paid for hours when the plane was deadheading, the taxpayer has failed to show any breakdown of the amount paid as between the transportation of persons and deadheading and, accordingly, it is not entitled to recover any portion of such tax. *Loew's, Inc. v. United States*, 99 F. Supp. 100 (S. D. Calif.). Moreover, since Mantz points out in his tariffs that the transportation tax was payable only when he carried persons (Appendix B, *infra*, C. A. B. Tariff No. 2, p. 7; C. A. B. No. 3, p. 11) it is reasonable to as-

sume that the tax paid in this case relates only to amounts paid while he carried taxpayer's employees.

Consequently it is clear that the flights involved in this case constitute the transportation of persons in accordance with that term's long standing meaning and common usage, and as Congress employed it in Section 3469(a) of the 1939 Code, and the District Court erred in holding otherwise.

### Conclusion.

It is submitted that the judgment of the District Court is erroneous and should be reversed by this Court.

Respectfully submitted,

H. BRIAN HOLLAND,  
*Assistant Attorney General.*

ELLIS N. SLACK,

ROBERT N. ANDERSON,

KARL SCHMEIDLER,

*Attorneys,  
Department of Justice.*

LAUGHLIN E. WATERS,  
*United States Attorney.*

EDWARD R. MCHALE,

BRUCE I. HOCHMAN,

*Assistant United States Attorneys.*

October, 1955.







## APPENDIX A.

Internal Revenue Code of 1939:

### SUBCHAPTER C—TRANSPORTATION OF PERSONS.

SEC. 3469. TAX ON TRANSPORTATION OF PERSONS,  
ETC.

(a) [As added by Sec. 554(b) of the Revenue Act of 1941, c. 412, 55 Stat. 687, and as amended by Sec. 609(a) of the Revenue Act of 1942, c. 619, 56 Stat. 798.] *Transportation*.—There shall be imposed upon the amount paid within the United States, on or after October 10, 1941, for the transportation, on or after such effective date, of persons by rail, motor vehicle, water, or air, within or without the United States, a tax equal to 10 per centum of the amount so paid. Such tax shall apply to transportation by motor vehicles having a passenger seating capacity of less than ten adult passengers, including the driver, only when such vehicle is operated on an established line.

\* \* \* \* \*

(26 U. S. C., 1946 ed., Sec. 3469.)

Treasury Regulations 42 (1942 ed.):

SEC. 130.51. *Scope of Tax*.—Section 3469(a) imposes a tax upon payments of more than 35 cents made in the United States on or after October 10, 1941, for transportation of persons, on or after such date, by rail, motor vehicle, water, or air.

\* \* \* \* \*

The purpose of the transportation, whether business or pleasure, is immaterial.

It is not necessary that the transportation be between two definite points. If not otherwise exempt, a payment for continuous transportation beginning and ending at the same point is subject to the tax.

The tax accrues at the time payment is made for the transportation, irrespective of when the transportation is furnished.

The tax is payable by the person making the taxable transportation payment and is collectible by the person receiving such payment. \* \* \*

\* \* \* \* \*

SEC. 130.52. *Rate and Application of Tax.*—\* \* \*

The tax is measured by the total amount paid, whether paid at one time or collected at intervals during the course of a continuous transportation, as in the case of a carrier operating under the zone system.

The tax is determined by the amount paid for transportation with respect to each person. Thus, where a single payment is made for the transportation of two or more persons, the taxability of the payment and the amount of the tax, if any, payable with respect thereto, must be determined on the basis of the portion of the total payment properly allocable to each person transported.

Where a payment covers charges for nontransportation services as well as for transportation of a person, such as charges for meals, hotel accommodations, etc., the charges for the nontransportation services may be excluded in computing the tax payable with respect to such payment, provided such charges are separable and are shown in the exact amounts thereof in the records pertaining to the transportation charge. If the charges for



nontransportation services are not separable from the charge of transportation of the person, the tax must be computed upon the full amount of the payment.

SEC. 130.53. *Payments for Transportation Subject to Tax.*—The following are examples of taxable payments for transportation \* \* \*

\* \* \* \* \*

(i) *Chartered conveyances.*—An amount paid in the United States for the charter of a special car, train, motor vehicle, aircraft, or boat for transportation purposes, provided no charge is made by the charterer to the persons transported, is subject to tax if the amount paid represents a per capita charge of more than 35 cents for each person actually transported.

The charterer of a conveyance who sells transportation to other persons must collect and account for the tax with respect to all amounts paid to him for transportation which are in excess of 35 cents. In such case, no tax will be due on the amount paid for the charter of the conveyance, but it shall be the duty of the owner of the conveyance to advise the charterer of his liability for collecting and accounting for the tax.

\* \* \* \* \*

SEC. 130.54. *Payments Not Subject to Tax.*—In addition to the payments specifically exempt from tax, as to which see sections 130.60 to 130.63, the following are examples of transportation payments not subject to tax:

\* \* \* \* \*

(h) *Miscellaneous charges.*— \* \* \*

\* \* \* \* \*



## APPENDIX A.

Internal Revenue Code of 1939:

### SUBCHAPTER C—TRANSPORTATION OF PERSONS.

SEC. 3469. TAX ON TRANSPORTATION OF PERSONS, ETC.

(a) [As added by Sec. 554(b) of the Revenue Act of 1941, c. 412, 55 Stat. 687, and as amended by Sec. 609(a) of the Revenue Act of 1942, c. 619, 56 Stat. 798.] *Transportation*.—There shall be imposed upon the amount paid within the United States, on or after October 10, 1941, for the transportation, on or after such effective date, of persons by rail, motor vehicle, water, or air, within or without the United States, a tax equal to 10 per centum of the amount so paid. Such tax shall apply to transportation by motor vehicles having a passenger seating capacity of less than ten adult passengers, including the driver, only when such vehicle is operated on an established line.

\* \* \* \* \*

(26 U. S. C., 1946 ed., Sec. 3469.)

Treasury Regulations 42 (1942 ed.):

SEC. 130.51. *Scope of Tax*.—Section 3469(a) imposes a tax upon payments of more than 35 cents made in the United States on or after October 10, 1941, for transportation of persons, on or after such date, by rail, motor vehicle, water, or air.

\* \* \* \* \*

The purpose of the transportation, whether business or pleasure, is immaterial.

It is not necessary that the transportation be between two definite points. If not otherwise exempt, a payment for continuous transportation beginning and ending at the same point is subject to the tax.

The tax accrues at the time payment is made for the transportation, irrespective of when the transportation is furnished.

The tax is payable by the person making the taxable transportation payment and is collectible by the person receiving such payment. \* \* \*

\* \* \* \* \*

SEC. 130.52. *Rate and Application of Tax.*—\* \* \*

The tax is measured by the total amount paid, whether paid at one time or collected at intervals during the course of a continuous transportation, as in the case of a carrier operating under the zone system.

The tax is determined by the amount paid for transportation with respect to each person. Thus, where a single payment is made for the transportation of two or more persons, the taxability of the payment and the amount of the tax, if any, payable with respect thereto, must be determined on the basis of the portion of the total payment properly allocable to each person transported.

Where a payment covers charges for nontransportation services as well as for transportation of a person, such as charges for meals, hotel accommodations, etc., the charges for the nontransportation services may be excluded in computing the tax payable with respect to such payment, provided such charges are separable and are shown in the exact amounts thereof in the records pertaining to the transportation charge. If the charges for

nontransportation services are not separable from the charge of transportation of the person, the tax must be computed upon the full amount of the payment.

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\* \* \* \* \*

(i) *Chartered conveyances.*—An amount paid in the United States for the charter of a special car, train, motor vehicle, aircraft, or boat for transportation purposes, provided no charge is made by the charterer to the persons transported, is subject to tax if the amount paid represents a per capita charge of more than 35 cents for each person actually transported.

The charterer of a conveyance who sells transportation to other persons must collect and account for the tax with respect to all amounts paid to him for transportation which are in excess of 35 cents. In such case, no tax will be due on the amount paid for the charter of the conveyance, but it shall be the duty of the owner of the conveyance to advise the charterer of his liability for collecting and accounting for the tax.

\* \* \* \* \*

SEC. 130.54. *Payments Not Subject to Tax.*—In addition to the payments specifically exempt from tax, as to which see sections 130.60 to 130.63, the following are examples of transportation payments not subject to tax:

\* \* \* \* \*

(h) *Miscellaneous charges.*— \* \* \*

\* \* \* \* \*

(5) Charges in connection with the charter of a land, water, or air conveyance for the transportation of persons, such as for parking, icing, sanitation, "layover" or "waiting time", movement of equipment in deadhead service, dockage, wharfage, etc.

SEC. 130.59. *Charges Not Exceeding 35 Cents.*— \* \* \*

\*   \*   \*   \*   \*   \*   \*   \*   \*

An amount paid for the charter of a car, train, motor vehicle, aircraft, or boat is exempt from the tax, if the payment represent a per capita charge of 35 cents or less for each person actually transported.

\*   \*   \*   \*   \*   \*   \*   \*   \*

## APPENDIX B.

Civil Aeronautics Board

### CERTIFICATION OF TRUE COPY

Washington, October 24, 1955

I Hereby Certify that the annexed and true copies of the original pages to Charter Tariff No. 2, C. A. B. No. 2, issued by Paul Mantz Air Service in effect from December 20, 1947 through September 11, 1948; and original and revised pages to Charter Tariff No. 2-A, C. A. B. No. 3, issued by A. Paul Mantz, d/b/a Paul Mantz Air Services effective on the dates shown, and still in effect, as set forth in Exhibit A attached hereto, on file in the Tariffs Section, Bureau of Air Operations.

B. R. GILLESPIE,

*Chief, Tariffs Section.*

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### Office of the Secretary of the Board

I Hereby Certify that B. R. Gillespie, who signed the foregoing certificate, is now, and was at the time of signing, Chief, Tariffs Section, Bureau of Air Operations, and that full faith and credit should be given his certificate as such.

In Witness Whereof, I have hereunto subscribed my name, and caused the seal of the Civil Aeronautics Board to be affixed this twenty-fifth day of October, one thousand nine hundred and fifty-five.

FRED A. TOOMBS,

*Assistant Secretary,*

*Civil Aeronautics Board.*

EXHIBIT A.

Charter Tariff No. 2, C. A. B. No. 2, issued by Paul Mantz Air Services in effect from December 20, 1947 through September 11, 1948.

Original Title Page and Original Pages 3, 4, 7, 8, 9, 10, 12, and 13.

Charter Tariff No. 2-A, C. A. B. No. 3, issued by A. Paul Mantz d/b/a Paul Mantz Air Services.

Original Title Page	Effective	September 12, 1948
Ist Revised Title Page	"	November 30, 1949
Original Page 7	"	September 12, 1948
1st Revised Page 7	"	November 15, 1948
Original Page 9	"	September 12, 1948
1st Revised Page 9	"	July 30, 1954
Original Pages 10, 11 13, 14, 15 and 17	"	September 30, 1948



OFFICIAL FILE

C. A. B. No. 2

Cancels

C. A. B. No. 1

[Stamp]: Cancelled by C. A. B. No. 3

Effective 9-12, 1948

PAUL MANTZ AIR SERVICES

Charter Tariff No. 2

Covering Local Rules, Regulations, Charges, Exceptions,  
Area Directory

Airport to Airport Rates

Aircraft Mileage Rates

and

Charges

Applicable to

Passengers

Between All Points

of the

United States

This tariff is issued on one (1) day's notice under Special  
Tariff Permission of the Civil Aeronautics Board, C. A. B.  
No. 985.

Issued: December 10, 1947    Effective: December 20, 1947

Issued by

A. Paul Mantz

President

Lockheed Air Terminal

Burbank, California

OFFICIAL FILE

Original Page 3

C. A. B. No. 2

PAUL MANTZ AIR SERVICES

Interstate Passenger Tariff No. 2

Rules and Regulations

Rule 1— Application of Tariff

- (A) The rates (the word “rates” include “fares” and “charges”) in this tariff apply only on irregular air carrier rates of Paul Mantz Air Services between points which may be served by the Company.
- (B) The provisions of this tariff, including provisions as to liability, shall become a part of the contract of carriage.

Rule 2—Application of Rates

(A) General

- (1) Rates named herein apply only via the most direct airways from PMAS base of operations, Lockheed Air Terminal, Burbank, California, to destination and return and are computed on a round trip mileage basis. Where distances are not provided herein, they will be computed as indicated in this paragraph.
- (2) Rates shown are in dollars and are payable in the lawful currency of the United States.
- (3) Rates published herein apply between the airports used by PMAS and the cities named.
- (4) Rates are based and charged on round trip mileage and are subject to the Federal Transportation Tax, so long as such tax is imposed by law.

- (5) Rates for one way are the same as round trip with the exception that the Federal Transportation Tax is applicable on only that part of the flight in which passengers are actually carried.
- (6) Rates given herein are for the entire aircraft. Separate or single seats are not sold.
- (7) When possible, a 10% deposit of the charter rate is required to hold an aircraft for a specific flight, with the balance due and payable prior to departure.

For explanation of abbreviations and other symbols, see Page 1.

Issued: December 10, 1947    Effective: December 20, 1947

Issued By  
A. Paul Mantz  
President

Lockheed Air Terminal  
Burbank, California

PAUL MANTZ AIR SERVICES

Interstate Passenger Tariff No. 2

Rules and Regulations (Cont'd.)

Rule 3—Liability

- (A) The rules and regulations set forth in this tariff apply only to air transportation furnished by PMAS.

Rule 4—Refusal or Cancellation of Flights

- (A) PMAS may cancel any reservation or refuse to carry any person when such action is necessary, in its opinion, to comply with applicable governmental regulations or is, in its opinion, necessary because of weather conditions, or is occasioned by reasons beyond its control.
- (B) PMAS reserves the right to remove at any point or to refuse to transport any passenger whose status, age or mental or physical condition is such, in its opinion, to:
  - (1) Render him incapable of caring for himself without assistance, unless accompanied by an attendant who will be responsible for caring for the incapacitated person enroute, and then only if with the care of such attendant, the incapacitated person will require no more attention or assistance from the employees of PMAS than is required for ordinary, able-bodied passengers; or
  - (2) Cause discomfort or make him objectionable to other passengers; or

- (3) Involve more than normal hazard or risk to himself or to other persons or property.
- (C) No passenger whose status, age or mental or physical condition is such as to involve more than normal hazard or risk to himself will be accepted for transportation except upon the express condition that PMAS will not be liable for any injury, illness or disability (or any aggravation as consequence thereof, including death) caused by such status, age, mental or physical condition.
- (D) If a flight is cancelled by PMAS, the 10% deposit will be refunded to the customer.
- (E) If a flight is cancelled by the customer without reasonable notice, the 10% deposit will be retained by PMAS.

For explanation of abbreviations and other symbols, see Page 1.

Issued: December 10, 1947      Effective: December 20, 1947

Issued by  
A. Paul Mantz  
President

Lockheed Air Terminal  
Burbank, California

PAUL MANTZ AIR SERVICES

Interstate Passenger Tariff No. 2

Airplane Mileage Rates

The aircraft of this company may be chartered at the following rates:

<u>Aircraft</u>	<u>Pass. Seats</u>	Rate Per Mi.
Douglas DC3	21	\$00.85
Gruman Goose	6	\$00.85
Lockheed 12	7	\$00.50
Cessna	4	\$00.30
Spartan Executive	4	\$00.30
Vultee BT13	2	\$00.25
Vultee BT13	1	\$00.25

Layover Charges

Layover charges are flexible and adjusted in accordance with the number of miles of the flight.

Douglas DC3	\$100.00 per day
Gruman Goose	100.00 " "
Lockheed 12	50.00 " "
Cessna	25.00 " "
Spartan Executive	25.00 " "
Vultee BT13's	25.00 " "

Federal Transportation Tax

Charter rates are subject to Federal Transportation Tax for any part of the flight where passengers are carried, so long as such tax is imposed by law.

Crew Charges

On all over night or longer flights, the person chartering the airplane will pay for the crew's meals and lodging at either the rate of \$10.00 per day per person or actual expenses, at the option of the customer.

For explanation of abbreviations and other symbols, see Page 1.

Issued: December 10, 1947    Effective: December 20, 1947

Issued By  
A. Paul Mantz  
President  
Lockheed Air Terminal  
Burbank, California

Original Page 8  
C. A. B. No. 2

PAUL MANTZ AIR SERVICES  
Interstate Passenger Tariff No. 2  
Contract Charter

This company reserves the right to bid on air transportation and contract for the use of its aircraft on a Contract Carrier basis with Government Agencies, State Agencies, U. S. Government Territorial Agencies and Departments, Military Services, Commercial firms, Construction Companies, Universities, Schools, Institutions or other persons, firms or organizations within the continental limits of the United States, its territories and possessions, the Dominion of Canada, Mexico, Central America, Alaska and countries and dominions within the scope of the Western Hemisphere.

For explanation of abbreviations and other symbols, see Page 1.

Issued: December 10, 1947    Effective: December 20, 1947

Issued By  
A. Paul Mantz  
President  
Lockheed Air Terminal  
Burbank, California

**PAUL MANTZ AIR SERVICES**  
Interstate Passenger Tariff No. 2

Rates between Burbank, Calif. and following points in California:

<u>CALIFORNIA</u>	1 WAY MI.	DC 3 GRMN	LCKD	CSNA SPTN	BT13
Arcata	580	\$986.00	\$580.00	\$348.00	\$290.00
Bakersfield	100	170.00	100.00	60.00	50.00
Banning	100	170.00	100.00	60.00	50.00
Barstow	110	187.00	110.00	66.00	55.00
Bishop	250	425.00	250.00	150.00	125.00
Blythe	200	340.00	200.00	120.00	100.00
Calexico	210	357.00	210.00	126.00	105.00
*Catalina Island	* 50	100.00	70.00	50.00	
Crescent City	650	1105.00	650.00	390.00	325.00
Chico	450	765.00	450.00	270.00	225.00
Death Valley	200	340.00	200.00	120.00	100.00
Del Mar	110	187.00	110.00	66.00	55.00
Dunsmuir	550	935.00	550.00	330.00	275.00
El Centro	200	340.00	200.00	120.00	100.00
Eureka	570	969.00	570.00	342.00	285.00
Fresno	200	340.00	200.00	120.00	100.00
Hemet	90	153.00	90.00	54.00	45.00
Hobergs	430	731.00	430.00	258.00	215.00
Hollister	260	442.00	260.00	156.00	130.00
Indio	120	204.00	120.00	72.00	60.00
Inyokern	150	255.00	150.00	90.00	75.00
King City	210	357.00	210.00	126.00	105.00
La Quinta	120	204.00	120.00	72.00	60.00
Lake Tahoe	400	680.00	400.00	240.00	200.00
Manzanar	175	297.50	175.00	105.00	87.50
Marysville	400	680.00	400.00	240.00	200.00
Merced	280	476.00	280.00	168.00	140.00
Modesto	290	493.00	290.00	174.00	145.00
Monterey	250	425.00	250.00	150.00	125.00
Montague	575	977.50	575.00	345.00	287.50
Mt. Shasta	560	952.00	560.00	336.00	280.00
Needles	220	374.00	220.00	132.00	110.00
Oakland	350	595.00	350.00	210.00	175.00
Oceanside	90	153.00	90.00	54.00	45.00
Palmdale	60	102.00	60.00	36.00	30.00

\*Catalina Island is an exception to our standard rate as it is an over water flight and special equipment is required. The following higher rate is charges: DC3 and Grmn, \$1.00 per mi.; Lckd, .70¢ per mi.; Csna, .50¢ per mi.

All fares are subject to Federal Transportation Tax

For explanation of abbreviations and other symbols, see Page 1

ISSUED: DECEMBER 10, 1947      EFFECTIVE: DECEMBER 20, 1947

Issued By  
A. Paul Mantz  
President

Lockheed Air Terminal  
Burbank, California



**PAUL MANTZ AIR SERVICES**

Interstate Passenger Tariff No. 2

Rates between Burbank, Calif. and following points in California:

CALIFORNIA (Cont'd)	1 WAY	DC 3	LCKD	CSNA	BT13
	MI.	GRMN		SPTN	
Palm Springs	110	\$187.00	\$110.00	\$ 66.00	\$ 55.00
Paso Robles	175	297.50	175.00	105.00	87.50
Porterville	150	255.00	150.00	90.00	75.00
Red Bluff	500	850.00	500.00	300.00	250.00
Redding	525	892.50	525.00	315.00	262.50
Riverside	65	110.50	65.00	39.00	32.50
Sacramento	375	637.50	375.00	225.00	187.50
San Bernardino	70	119.00	70.00	42.00	35.00
San Diego	125	212.50	125.00	75.00	62.50
San Francisco	350	595.00	350.00	210.00	175.00
San Jose	325	552.50	325.00	195.00	162.50
San Luis Obispo	160	272.00	160.00	96.00	80.00
San Simeon	185	314.50	185.00	111.00	92.50
Santa Barbara	100	170.00	100.00	60.00	50.00
Santa Cruz	310	527.00	310.00	186.00	155.00
Santa Maria	140	238.00	140.00	84.00	70.00
Santa Rosa	400	680.00	400.00	240.00	200.00
Sonora	300	510.00	300.00	180.00	150.00
Stockton	320	544.00	320.00	192.00	160.00
Tehachapi	80	136.00	80.00	48.00	40.00
Twenty-Nine Palms	140	238.00	140.00	84.00	70.00
Ukiah	450	765.00	450.00	270.00	225.00
Ventura	60	102.00	60.00	36.00	30.00

All fares are subject to Federal Transportation Tax

For explanation of abbreviations and other symbols, see Page 1

ISSUED: DECEMBER 10, 1947      EFFECTIVE: DECEMBER 20, 1947

Issued By  
A. Paul Mantz  
President

Lockheed Air Terminal  
Burbank, California

**PAUL MANTZ AIR SERVICES**  
Interstate Passenger Tariff No. 2

Rates between Burbank, California and points in following states:

<u>UTAH</u>	1 WAY MI.	DC 3 GRMN	LCKD	CSNA SPTN	BT13
Blanding	550	\$935.00	\$550.00	\$330.00	\$275.00
Bryce Canyon	440	748.00	440.00	264.00	220.00
Cedar City	380	646.00	380.00	228.00	160.00
Gunnison	510	867.00	510.00	306.00	255.00
Kanab	390	663.00	390.00	234.00	195.00
Logan	660	1122.00	660.00	396.00	330.00
Milford	430	731.00	430.00	258.00	215.00
Ogden	640	1088.00	640.00	384.00	320.00
Provo	580	986.00	580.00	348.00	290.00
Salt Lake City	600	1020.00	600.00	360.00	300.00
Salina	500	850.00	500.00	300.00	250.00
St. George	340	578.00	340.00	204.00	170.00
Vernal	650	1105.00	650.00	390.00	325.00

ARIZONA

Ashfork	340	578.00	340.00	204.00	170.00
Bisbee	530	901.00	530.00	318.00	265.00
Douglas	550	935.00	550.00	330.00	275.00
Flagstaff	390	663.00	390.00	234.00	195.00
Fredonia	385	654.50	385.00	231.00	192.50
Globe	450	765.00	450.00	270.00	225.00
Grand Canyon	380	646.00	380.00	228.00	190.00
Holbrook	460	782.00	460.00	276.00	230.00
Jerome	350	595.00	350.00	210.00	175.00
Kaibab	380	646.00	380.00	228.00	190.00
Kingman	250	425.00	250.00	150.00	125.00
Nogales	490	833.00	490.00	294.00	245.00
Phoenix	375	637.50	375.00	225.00	187.50
Prescott	340	578.00	340.00	204.00	170.00
Safford	510	867.00	510.00	306.00	255.00
St. Johns	510	867.00	510.00	306.00	255.00
Tucson	460	782.00	460.00	276.00	230.00
Winslow	450	765.00	450.00	270.00	225.00
Yuma	250	425.00	250.00	150.00	125.00

All fares are subject to Federal Transportation Tax

For explanation of abbreviations and other symbols, see Page 1

ISSUED: DECEMBER 10, 1947      EFFECTIVE: DECEMBER 20, 1947

Issued By  
A. Paul Mantz  
President

Lockheed Air Terminal  
Burbank, California

**PAUL MANTZ AIR SERVICES**  
Interstate Passenger Tariff No. 2

Rates between Burbank, California and points in following states:

<u>MONTANA</u>	1 WAY MI.	DC 3 GRMN	LCKD	CSNA SPTN	BT13
Billings	980	\$1666.00	\$980.00	\$588.00	\$490.00
Boseman	900	1530.00	900.00	540.00	450.00
Butte	900	1530.00	900.00	540.00	450.00
Dillon	850	1445.00	850.00	510.00	425.00
Great Falls	1020	1734.00	1020.00	612.00	510.00
Helena	950	1615.00	950.00	570.00	475.00
Lewiston	1020	1734.00	1020.00	612.00	510.00
Miles City	990	1683.00	990.00	594.00	495.00
Missoula	930	1581.00	930.00	558.00	465.00
<u>WYOMING</u>					
Casper	900	1530.00	900.00	540.00	450.00
Cheyenne	890	1513.00	890.00	534.00	445.00
Jackson Hole	800	1360.00	800.00	480.00	400.00
Laramie	860	1462.00	860.00	516.00	430.00
Rawlins	820	1394.00	820.00	492.00	410.00
Rock Springs	720	1224.00	720.00	432.00	360.00
Sheridan	970	1649.00	970.00	582.00	485.00
Yellow Stone	850	1445.00	850.00	510.00	425.00
<u>COLORADO</u>					
Colorado Springs	820	1394.00	820.00	492.00	410.00
Delta	650	1105.00	650.00	390.00	325.00
Denver	850	1445.00	850.00	510.00	425.00
Grand Junction	650	1105.00	650.00	390.00	325.00
La Junta	865	1470.50	865.00	519.00	432.50
Pueblo	830	1411.00	830.00	498.00	415.00
Trinidad	800	1360.00	800.00	480.00	400.00
Springfield	910	1547.00	910.00	546.00	455.00
<u>NEW MEXICO</u>					
Albuquerque	700	1190.00	700.00	420.00	350.00
Carlsbad	850	1445.00	850.00	510.00	425.00
Clovis	900	1530.00	900.00	540.00	450.00
Demming	640	1088.00	640.00	384.00	320.00
Gallup	560	952.00	560.00	336.00	280.00
Hobbs	900	1530.00	900.00	540.00	450.00
Las Cruces	690	1173.00	690.00	414.00	345.00
Las Vegas	750	1275.00	750.00	450.00	375.00

All fares are subject to Federal Transportation Tax

For explanation of abbreviations and other symbols, see Page 1

ISSUED: DECEMBER 10, 1947      EFFECTIVE: DECEMBER 20, 1947

Issued By  
A. Paul Mantz  
President

Lockheed Air Terminal  
Burbank, California

(No Supplement to this Tariff will be issued except for the purpose of cancelling the Tariff, unless otherwise specifically authorized by the C.A.B.)

(1) C. A. B. No. 3  
Cancels  
C. A. B. No. 2  
Original Title Page

[Stamp]: Cancelled by 1st Revised Page title Effective 11-30-49

A. Paul Mantz  
doing business as  
PAUL MANTZ AIR SERVICES  
Charter Tariff No. 2-A  
Cancels  
Charter Tariff No. 2  
Naming  
Airport to Airport Rates and Charges  
And  
Rules and Regulations Governing Same  
For  
The Transportation of Persons and Property  
Between  
Lockheed Air Terminal, Burbank, California  
And  
All Points in the United States  
as Specifically Provided Herein.

(1) Tariff matter formerly appearing in Tariff C. A. B. No. 2, not reproduced herein  
△ cancelled.

△ Change; neither increase nor reduction.

Issued August 4, 1948

Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California.

(No Supplement to this Tar-  
iff will be issued except for  
the purpose of cancelling the  
Tariff, unless otherwise spe-  
cifically authorized by the  
C.A.B.)

C. A. B. No. 3

Cancels

C. A. B. No. 2

First Revised Title Page

Cancels

Original Title Page

A. Paul Mantz

doing business as

PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Cancels

Charter Tariff No. 2

Naming

Airport to Airport Rates and Charges

And

Rules and Regulations Governing Same

For

The Transportation of Persons and Property

Between

Lockheed Air Terminal, Burbank, California

And

All Points in the United States

Also

[ ] Agua Caliente, Mexico

as Specifically Provided Herein.

[ ] Addition

Issued October 24, 1949

Changes on this Page Effective November 30, 1949

Original Title Page Effective September 12, 1948

Issued by: A. Paul Mantz, Owner

Lockheed Air Terminal

Burbank, California

Correction No. 4

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Rule Section 1 Rules and Regulations  
No.

Application of Tariff

\* 5     △ (a) The rates, fares and charges, including the rules and regulations governing same, in this tariff, apply for the transportation of persons and property by aircraft, from, to and between points authorized to be served by A. Paul Mantz, d.b.a., Paul Mantz Air Services, as an "irregular Air Carrier".

(b) The provisions of this tariff, including provisions as to liability, shall become a part of the contract of carriage.

Application of Rates—General

(a) Rates named herein apply only via the most direct airways from PMAS base of operations, Lockheed Air Terminal, Burbank, California, to destination and return and are computed on a round trip mileage basis. Where distances are not provided herein, they will be computed as indicated in this paragraph.

△ (b) Rates shown are in dollars and cents and are payable in the lawful currency of the United States.

\*     △ (c) Rates as provided herein apply between the airports used by PMAS at the cities named and

10 do not include ground transportation between airport and city named.

(d) Rates are based and charged on round trip mileage and are subject to the Federal Transportation Tax, so long as such tax is imposed by law.

(e) Rates for one way are the same as round trip with the exception that the Federal Transportation Tax is applicable on only that part of the flight in which passengers or property are actually carried.

△ (f) Rates named herein are for the entire aircraft. Separate or single seats or portions of aircraft space are not sold.

(g) When possible, a 10% deposit of the charter rate is required to hold an aircraft for a specific flight, with the balance due and payable prior to departure.

See Page 4 for explanation of abbreviations and reference marks.

[Stamp]: Cancelled by 1st    Revised Page 7    Effective  
11-15-48

Issued August 4, 1948

Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California.

C. A. B. No. 3

1st Revised Page 7

Cancels

Original Page 7

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES  
Charter Tariff No. 2-A

Rule Section 1 Rules and Regulations  
No.

Application of Tariff

(a) The rates, fares and charges, including the rules and regulations governing same, in this tariff, apply for the transportation of persons and property by aircraft, from, to and between points authorized to be served by A. Paul Mantz, d.b.a., Paul Mantz Air Services, as an "Irregular Air Carrier".

(b) The provisions of this tariff, including provisions as to liability, shall become a part of the contract of carriage.

Application of Rates—General

(a) Rates named herein apply only via the most direct airways from PMAS base of operations, Lockheed Air Terminal, Burbank, California, to destination and return and are computed on a round trip mileage basis. Where distances are not provided herein, they will be computed as indicated in this paragraph.

(b) Rates shown are in dollars and cents and are payable in the lawful currency of the United States.



10 (c) Rates as provided herein apply between the airports used by PMAS at the cities named and do not include ground transportation between airport and city named.

(d) Rates are based and charged on round trip mileage and are subject to the Federal Transportation Tax, so long as such tax is imposed by law.

(e) Rates for one way are the same as round trip with the exception that the Federal Transportation Tax is applicable on only that part of the flight in which passengers or property are actually carried.

(f) Rates named herein are for the entire aircraft. Separate or single seats or portions of aircraft space are not sold.

◇ (g) A 10% deposit of the charter rate is required to hold an aircraft for a specific flight, with the balance due and payable prior to departure.

See Page 4 for explanation of abbreviations and reference marks. ,

Issued October 7, 1948

Effective November 15, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California.

Correction No. 2

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Rule Section 1 Rules and Regulations—Continued  
No.

Cancelled and Delayed Flights

25 (a) PMAS may cancel any flight at point of origin or at any other point and may omit any stops at any time when such action is deemed advisable or necessary.

(b) PMAS will not be responsible for failure of aircraft to depart or arrive on time or for any direct or consequential damage arising therefrom.

Claims

30 No action may be maintained for loss or damage to the property or baggage of a passenger or for injury to his person, or for any delay in transportation unless notice of the claim is presented in writing to the office of PMAS within thirty days after the occurrence of the loss, delay, damage or injury, and unless the action is actually commenced within sixty days after such occurrence.

Baggage and Personal Property

(a) Restrictions: Except when baggage is carried on the same aircraft on which the passenger to whom it belongs is travelling, PMAS re-

35 serves the right to refuse to carry such baggage and, in any event, shall have the right to examine the contents of such baggage whenever it becomes unaccompanied.

(b) PMAS reserves the right to restrict the weight, size and character of baggage and personal property according to the capacity and accommodations of the particular aircraft being used.

#### Transportation Between City and Airport

40 The ground transportation service at cities served by PMAS shall be arranged and paid for by the customer.

See Page 4 for explanation of abbreviations and reference marks.

[Stamp]: Cancelled By 1st Revised Page 9 Effective 7-30-54

Issued August 4, 1948

Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California.

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES  
Charter Tariff No. 2-A

Rule Section 1 Rules and Regulations—Continued  
No.

Cancelled and Delayed Flights

(a) PMAS may cancel any flight at point of origin or at any other point and may omit any stops at any time when such action is deemed advisable or necessary.  
25

(b) PMAS will not be responsible for failure of aircraft to depart or arrive on time or for any direct or consequential damage arising therefrom.

\* The provisions formerly appearing in this  
30 Item 8 cancelled.

Baggage and Personal Property

(a) Restrictions: Except when baggage is carried on the same aircraft on which the passenger to whom it belongs is travelling, PMAS reserves the right to refuse to carry such baggage and, in any event, shall have the right to examine the contents of such baggage whenever it becomes unaccompanied.  
35

(b) PMAS reserves the right to restrict the weight, size and character of baggage and personal property according to the capacity and accommodations of the particular aircraft being used.

## Transportation Between City and Airport

40 The ground transportation service at cities served by PMAS shall be arranged and paid for by the customer.

See Page 4 for explanation of abbreviations and reference marks.

Issued June 21, 1954

Effective July 30, 1954

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California

Correction No. 7

C. A. B. No. 3

Original Page 10

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Rule Section 1 Rules and Regulations—Continued  
No.

### Trip Insurance

45 \$5,000.00 insurance for \$1.25 may be obtained at the PMAS operational office to cover any trip and not exceeding a period of twenty-four hours. The number of policies issued to any one person for any one flight is limited to five \$5,000.00 policies, or a total of \$25,000.00.

Explosives and Other Dangerous Articles

50 Explosives and other dangerous articles not specifically named herein will be accepted for transportation subject to the requirements provided in Part 49 of the Civil Air Regulations of the Civil Aeronautics Board.

△

Minimum Charges—Per Flight

The minimum charge per flight, under the rates named in this tariff, shall be:

<u>Type of Aircraft</u>	<u>Minimum Charge Per Flight</u>
	<u>(In Dollars and Cents)</u>
55 <input type="checkbox"/> ◇ Douglas DC3	\$100.00
Gruman Goose	100.00
Lockheed 12	50.00
Cessna	25.00
Spartan Executive	25.00
Vultee BT13's	25.00

See Page 4 for explanation of abbreviations and reference marks.

Issued August 4, 1948

Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California.

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Rule—Section 1 Rules and Regulations—Concluded  
No.

Airplane Mileage Rates

△ Except when specific rates are provided in Section 2 of this tariff, the aircraft of PMAS may be chartered at the following rates:

*	<u>Aircraft</u>	<u>Pass. Seats</u>	<u>Rate Per Mi.</u>
60			(In Dollars and Cents)
	Douglas DC3	21	\$00.85
	Gruman Goose	6	\$00.85
	Lockheed 12	7	\$00.50
	Cessna	4	\$00.30
	Spartan Executive	4	\$00.30
	Vultee BT13	2	\$00.25
	Vultee BT13	1	\$00.25

Layover Charges

◇ (a) Rates named in this tariff include free layover privileges based upon the total round-trip miles of the flight, as follows:

Total round-trip miles <u>of the flight</u>	<u>Free Layover Time Permitted</u>
Over But Not Over	
0.....2000 .....	24 hours
2000.....4000 .....	48 hours
4000 .....	72 hours

\* (b) Layover time in excess of the free lay-  
over time, as provided in paragraph (a) of this  
65 rule, shall be assessed, as follows:

<u>Type of Aircraft</u>	Charge per day or fraction thereof <u>(In Dollars and Cents)</u>
Douglas DC3	\$100.00
Gruman Goose	100.00
Lockheed 12	50.00
Cessna	25.00
Spartan Executive	25.00
Vultee BT13's	25.00

Federal Transportation Tax

70 Charter rates are subject to Federal Trans-  
portation Tax for any part of the flight where  
passengers are carried, so long as such tax is im-  
posed by law.

Crew Charges

75 On all over night or longer flights, the per-  
son chartering the airplane will pay for the crew's  
meals and lodging at either the rate of \$10.00 per  
day per person or actual expenses, at the option  
of the customer.

See Page 4 for explanation of abbreviations and reference  
marks.

Issued August 4, 1948                      Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California



A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Section 2

Round-trip Rates—In Dollars and Cents

Applying between Lockheed Air Terminal, Burbank, Calif., and points named, including return to point of origin.

<u>California</u>	<u>1 Way</u> <u>Mi.</u>	<u>DC 3</u> <u>Grmn</u>	<u>Lckd</u>	<u>Csna</u> <u>Sptn</u>	<u>BT13</u>
Arcata	580	\$986.00	\$580.00	\$348.00	\$290.00
Bakersfield	100	170.00	100.00	60.00	50.00
Banning	100	170.00	100.00	60.00	50.00
Barstow	110	187.00	110.00	66.00	55.00
□ <sup>Δ</sup> Big Bear Lake	85	144.50	85.00	51.00	42.50
Bishop	250	425.00	250.00	150.00	125.00
Blythe	200	340.00	200.00	120.00	100.00
Calexico	210	357.00	210.00	126.00	105.00
(1) Catalina Island	(1) 50	100.00	70.00	50.00	—
Crescent City	650	1105.00	650.00	390.00	325.00
Chico	450	765.00	450.00	270.00	225.00
Death Valley	200	340.00	200.00	120.00	100.00
Del Mar	110	187.00	110.00	66.00	55.00
Dunsmuir	550	935.00	550.00	330.00	275.00
El Centro	200	340.00	200.00	120.00	100.00
Eureka	570	969.00	570.00	342.00	285.00
Fresno	200	340.00	200.00	120.00	100.00
Hemet	90	153.00	90.00	54.00	45.00
Hobergs	430	731.00	430.00	258.00	215.00
Hollister	260	442.00	260.00	156.00	130.00
Indio	120	204.00	120.00	72.00	60.00
Inyokern	150	255.00	150.00	90.00	75.00
King City	210	357.00	210.00	126.00	105.00

<u>California (Cont'd)</u>	<u>1 Way Mi.</u>	<u>DC 3 Grmn</u>	<u>Lckd</u>	<u>Csna Sptn</u>	<u>BT13</u>
La Quinta	120	204.00	120.00	72.00	60.00
Lake Tahoe	400	680.00	400.00	240.00	200.00
Manzaner	175	297.50	175.00	105.00	87.50
Marysville	400	680.00	400.00	240.00	200.00
Merced	280	476.00	280.00	168.00	140.00
Modesto	290	493.00	290.00	174.00	145.00
Monterey	250	425.00	250.00	150.00	125.00
Montague	575	977.50	575.00	345.00	287.50
Mt. Shasta	560	952.00	560.00	336.00	280.00
Needles	220	374.00	220.00	132.00	110.00
Oakland	350	595.00	350.00	210.00	175.00
Oceanside	90	153.00	90.00	54.00	45.00
Palmdale	60	102.00	60.00	36.00	30.00

(1) Catalina Island is an exception to our standard rate as it is an over water flight and special equipment is required. The following higher rate is charged: DC3 and Grmn, \$1.00 per mi.; Lckd, 70 cents per mi.; Csna, 50 cents per mi.

See Page 4 for explanation of abbreviations and reference marks.

Issued August 4, 1948

Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES  
Charter Tariff No. 2-A

Section 2

Round-trip Rates—In Dollars and Cents

Applying between Lockheed Air Terminal, Burbank, Calif., and points named, including return to point of origin.

California (Cont'd)	1 Way	DC 3		Csna	
	Mi.	Grmn	Lckd	Sptn	BT13
Palm Springs	110	\$187.00	\$110.00	\$66.00	\$55.00
Paso Robles	175	297.50	175.00	105.00	87.50
Porterville	150	255.00	150.00	90.00	75.00
Red Bluff	500	850.00	500.00	300.00	250.00
Redding	525	892.50	525.00	315.00	262.50
Riverside	65	110.50	65.00	39.00	32.50
Sacramento	375	637.50	375.00	225.00	187.50
San Bernardino	70	119.00	70.00	42.00	35.00
San Diego	125	212.50	125.00	75.00	62.50
San Francisco	350	595.00	350.00	210.00	175.00
San Jose	325	552.50	325.00	195.00	162.50
San Louis Obispo	160	272.00	160.00	96.00	80.00
San Simeon	185	314.50	185.00	111.00	92.50
Santa Barbara	100	170.00	100.00	60.00	50.00
Santa-Cruz	310	527.00	310.00	186.00	155.00
Santa Maria	140	238.00	140.00	84.00	70.00
Santa Rosa	400	680.00	400.00	240.00	200.00
Sonora	300	510.00	300.00	180.00	150.00
Stockton	320	544.00	320.00	192.00	160.00
Tehachapi	80	136.00	80.00	48.00	40.00
Twenty-Nine Palms	140	238.00	140.00	84.00	70.00
Ukiah	450	765.00	450.00	270.00	225.00
Ventura	60	102.00	60.00	36.00	30.00

See Page 4 for explanation of abbreviations and reference marks.

Issued August 4, 1948

Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Section 2

Round-trip Rates—In Dollars and Cents

Applying between Lockheed Air Terminal, Burbank, Calif., and points named, including return to point of origin.

	1 Way	DC 3		Csna	
	<u>Mi.</u>	<u>Grmn</u>	<u>Lckd</u>	<u>Sptn</u>	<u>BT13</u>
<u>Nevada</u>					
Boulder City	250	\$425.00	\$250.00	\$150.00	\$125.00
*Carson City	◇380	◇646.00	◇380.00	◇228.00	◇190.00
Elko	500	850.00	500.00	300.00	250.00
Ely	410	697.00	410.00	246.00	205.00
Hawthorne	325	552.50	325.00	195.00	162.50
Las Vegas	250	425.00	250.00	150.00	125.00
Reno	400	680.00	400.00	240.00	200.00
Tonapah	275	467.50	275.00	165.00	137.50
<u>Oregon</u>					
Bend	750	1275.00	750.00	450.00	375.00
Corvallis	800	1360.00	800.00	480.00	400.00
Elgin	850	1445.00	850.00	510.00	425.00
Eugene	750	1275.00	750.00	450.00	375.00
Grants Pass	660	1122.00	660.00	396.00	330.00
Klamath Falls	625	1062.50	625.00	375.00	312.50
Medford	650	1105.00	650.00	390.00	325.00
Portland	850	1445.00	850.00	510.00	425.00
Salem	830	1411.00	830.00	498.00	415.00

<u>Washington</u>	<u>1 Way Mi.</u>	<u>DC 3 Grmn</u>	<u>Lckd</u>	<u>Csna Sptn</u>	<u>BT13</u>
Aberdeen	950	1615.00	950.00	570.00	475.00
Bellingham	1050	1785.00	1050.00	630.00	525.00
Colfax	900	1530.00	900.00	540.00	450.00
Olympia	950	1615.00	950.00	570.00	475.00
Seattle	1000	1700.00	1000.00	600.00	500.00
Spokane	950	1615.00	950.00	570.00	475.00
Tacoma	950	1615.00	950.00	570.00	475.00
Vancouver	860	1462.00	860.00	516.00	430.00
Walla Walla	850	1445.00	850.00	510.00	425.00
Wenatche	940	1598.00	940.00	564.00	470.00
<u>Idaho</u>					
Boise	700	1190.00	700.00	420.00	350.00
Coeur d'Alene	950	1615.00	950.00	570.00	475.00
Idaho Falls	750	1275.00	750.00	450.00	375.00
Lewiston	880	1496.00	880.00	528.00	440.00
Pocatello	700	1190.00	700.00	420.00	350.00
Sun Valley	800	1360.00	800.00	480.00	400.00
Twin Falls	640	1088.00	640.00	384.00	320.00

See Page 4 for explanation of abbreviations and reference marks.

Issued August 4, 1948

Effective September 12, 1948

Issued by: A. Paul Mantz, Owner,  
Lockheed Air Terminal  
Burbank, California

A. Paul Mantz, d.b.a.,  
PAUL MANTZ AIR SERVICES

Charter Tariff No. 2-A

Section 2

Round-trip Rates—In Dollars and Cents

Applying between Lockheed Air Terminal, Burbank, Calif., and points named, including return to point of origin.

<u>Montana</u>	<u>1 Way</u> <u>Mi.</u>	<u>DC 3</u> <u>Grmn</u>	<u>Lckd</u>	<u>Csna</u> <u>Sptn</u>	<u>BT13</u>
Billings	980	\$1666.00	\$980.00	\$588.00	\$490.00
Bozeman	900	1530.00	900.00	540.00	450.00
Butte	900	1530.00	900.00	540.00	450.00
Dillon	850	1445.00	850.00	510.00	425.00
Great Falls	1020	1734.00	1020.00	612.00	510.00
Helena	950	1615.00	950.00	570.00	475.00
Lewiston	1020	1734.00	1020.00	612.00	510.00
Miles City	990	1683.00	990.00	594.00	495.00
Missoula	930	1581.00	930.00	558.00	465.00
<u>Wyoming</u>					
Casper	900	1530.00	900.00	540.00	450.00
Cheyenne	890	1513.00	890.00	534.00	445.00
Jackson Hole	800	1360.00	800.00	480.00	400.00
Laramie	860	1462.00	860.00	516.00	430.00
Rawlins	820	1394.00	820.00	492.00	410.00
Rock Springs	720	1224.00	720.00	432.00	360.00
Sheridan	970	1649.00	970.00	582.00	485.00
Yellowstone	850	1445.00	850.00	510.00	425.00

<u>Colorado</u>	<u>1 Way Mi.</u>	<u>DC 3 Grmn</u>	<u>Lckd</u>	<u>Csna Sptn</u>	<u>BT13</u>
Colorado Springs	820	1394.00	820.00	492.00	410.00
Delta	650	1105.00	650.00	390.00	325.00
Denver	850	1445.00	850.00	510.00	425.00
Grand Junction	650	1105.00	650.00	390.00	325.00
La Junta	865	1470.50	865.00	519.00	432.50
Pueblo	830	1411.00	830.00	498.00	415.00
Trinidad	800	1360.00	800.00	480.00	400.00
Springfield	910	1547.00	910.00	546.00	455.00
<u>New Mexico</u>					
Albuquerque	700	1190.00	700.00	420.00	350.00
Carlsbad	850	1445.00	850.00	510.00	425.00
Clovis	900	1530.00	900.00	540.00	450.00
Demming	640	1088.00	640.00	384.00	320.00
Gallup	560	952.00	560.00	336.00	280.00
Hobbs	900	1530.00	900.00	540.00	450.00
Las Cruces	690	1173.00	690.00	414.00	345.00
Las Vegas	750	1275.00	750.00	450.00	375.00

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See Page 4 for explanation of abbreviations and reference marks.

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